

STATE OF HAWAII—DEPARTMENT OF TAXATION
PUBLIC SERVICE COMPANY TAX RETURN

For calendar year 2000

or other tax year beginning _____, 2000 and ending _____, 20__

DO NOT WRITE OR STAPLE IN THIS SPACE

TYPE OR PRINT

Name	Office Audit _____
Number and Street	Field Audit _____
City or Town, State, and ZIP Code	Hawaii G.E./Use I.D. No. _____
Kind of Business (check box)	Federal Employer I.D. No. _____
<input type="checkbox"/> Public Utility, except Motor Carrier or Contract Carrier (other than Motor Carrier) <input type="checkbox"/> Common Carrier by Water <input type="checkbox"/> Motor Carrier or Contract Carrier	Amount paid with this return \$ _____
Year of Operation: Check if <input type="checkbox"/> 1st year <input type="checkbox"/> 2nd year PUC Number: _____	TOTAL TAX (from page 2; Do Not enter TAX DUE amount) \$ _____

SECTION I - TO BE COMPLETED BY PUBLIC UTILITIES, other than motor carriers, common carriers by water, and contract carriers

GROSS INCOME FROM PRECEDING TAXABLE YEAR BEGINNING IN 1999

1 Gross Income from Public Utility Business (describe fully from what sources received)				
(a) (1) Passenger Fares for Transportation Between Points on a Scheduled Route By Land . . .	1a(1)			
(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions) . . .	1a(2)			
(3) Adjusted Gross Income (line 1a(1) minus line 1a(2))			1a(3)	
(b) (1) Sales of Products or Services to Another Public Utility for Resale to the Consumer . . .	1b(1)			
(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions) . . .	1b(2)			
(3) Adjusted Gross Income (line 1b(1) minus line 1b(2))			1b(3)	
(c) (1)	1c(1)			
(2) Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions) . . .	1c(2)			
(3) Adjusted Gross Income (line 1c(1) minus line 1c(2))			1c(3)	
2 Equipment Rentals Received			2(a)	
a _____			2(b)	
b _____				
3 Joint Facility Rentals Received			3	
4 Non-Operating Income from Public Utility Business (describe fully)			4(a)	
a _____			4(b)	
b _____				
5 Total (add lines 1 through 4)			5	

DEDUCTIONS FROM PRECEDING TAXABLE YEAR BEGINNING IN 1999
(Available only to a Public Utility taxed under section 239-5(a), HRS.)

6 Public Utility Expenses (attach schedule)	6			
7 Depreciation on Public Utility Property and Equipment (attach schedule)	7			
8 Equipment Rentals Paid (describe fully)				
a _____	8a			
b _____	8b			
9 Joint Facility Rentals Paid (describe fully)				
a _____	9a			
b _____	9b			
10 Taxes Paid or Accrued (attach schedule)	10			
11 All Other Deductions Authorized by Law (describe fully)				
a _____	11a			
b _____	11b			
12 TOTAL DEDUCTIONS (add lines 6 through 11)			12	
13 NET INCOME for purposes of Chapter 239, HRS. (line 5 minus line 12)			13	

SECTION II - TO BE COMPLETED BY MOTOR CARRIERS, COMMON CARRIERS BY WATER, AND CONTRACT CARRIERS

GROSS INCOME FROM PRECEDING TAXABLE YEAR BEGINNING IN 1999

14 Gross Income from Motor Carrier, Common Carrier by Water, or Contract Carrier Business (see Instructions)	14		
15 Worthless Accounts Charged Off for Net Income Tax Purposes (see Instructions)	15		
16 Adjusted Gross Income (line 14 minus line 15)	16		

SECTION III — COMPUTATION OF TAX (Line references are to lines on page 1.)**PART I. — ONLY FOR PUBLIC UTILITIES TAXED UNDER SECTION 239-5 (a), (b) and (c), HRS.**

Ratio that line 13 is to line 5	_____ %		TAX RATE
If ratio is greater than 15%, then Deduct.	15.00%		5.885%
(Balance multiplied by .2675) Balance	_____ %	x .2675	_____ %
(Maximum Rate is 8.2%) (Minimum Rate is 5.885%)		RATE OF TAX.	_____ %

A	Line 5 less line 1a(3) and/or 1b(3)	<input type="text"/>	<input type="text"/>	x	% (Tax rate shown above)	TAX AMOUNT	A	<input type="text"/>	<input type="text"/>
B	Line 1a(3)	<input type="text"/>	<input type="text"/>	x	5.35% (fixed rate)	TAX AMOUNT	B	<input type="text"/>	<input type="text"/>
C	Line 1b(3)	<input type="text"/>	<input type="text"/>	x	.5% (fixed rate)	TAX AMOUNT	C	<input type="text"/>	<input type="text"/>
D	TOTAL TAX (add lines A, B, and C)						D	<input type="text"/>	<input type="text"/>
E	Nonrefundable Tax Credit - Credit for Lifeline Telephone Service Subsidy (see Instructions)						E	<input type="text"/>	<input type="text"/>
F	Balance (line D minus line E, but not less than zero)						F	<input type="text"/>	<input type="text"/>
G	Payment with Extension (attach Form N-755) (see Instructions)						G	<input type="text"/>	<input type="text"/>
H	Tax Installment Payments (see Instructions)						H	<input type="text"/>	<input type="text"/>
I	Total Payments (add lines G and H)						I	<input type="text"/>	<input type="text"/>
J	TAX DUE (if line F is larger than I), enter AMOUNT OWED. (if line F exceeds \$100,000, see Instructions, When Is the Tax Payable) . . .						J	<input type="text"/>	<input type="text"/>
K	OVERPAYMENT (if line I is larger than line F), enter AMOUNT OVERPAID.						K	<input type="text"/>	<input type="text"/>

PART II. — FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(b), HRS.

A	TOTAL TAX (line 1a(3)	<input type="text"/>	<input type="text"/>	x	5.35% (fixed rate))		A	<input type="text"/>	<input type="text"/>
B	Payment with Extension (attach Form N-755) (see Instructions)						B	<input type="text"/>	<input type="text"/>
C	Tax Installment Payments (see Instructions)						C	<input type="text"/>	<input type="text"/>
D	Total Payments (add lines B and C)						D	<input type="text"/>	<input type="text"/>
E	TAX DUE (if line A is larger than line D), enter AMOUNT OWED. (if line A exceeds \$100,000, see Instructions, When Is the Tax Payable)						E	<input type="text"/>	<input type="text"/>
F	OVERPAYMENT (if line D is larger than line A), enter AMOUNT OVERPAID.						F	<input type="text"/>	<input type="text"/>

PART III. — FOR PUBLIC UTILITIES TAXED ONLY UNDER SECTION 239-5(c), HRS.

A	TOTAL TAX (line 1b(3)	<input type="text"/>	<input type="text"/>	x	.5% (fixed rate))		A	<input type="text"/>	<input type="text"/>
B	Payment with Extension (attach Form N-755) (see Instructions)						B	<input type="text"/>	<input type="text"/>
C	Tax Installment Payments (see Instructions)						C	<input type="text"/>	<input type="text"/>
D	Total Payments (add lines B and C)						D	<input type="text"/>	<input type="text"/>
E	TAX DUE (if line A is larger than line D), enter AMOUNT OWED. (if line A exceeds \$100,000, see Instructions, When Is the Tax Payable)						E	<input type="text"/>	<input type="text"/>
F	OVERPAYMENT (if line D is larger than line A), enter AMOUNT OVERPAID.						F	<input type="text"/>	<input type="text"/>

PART IV. — ONLY FOR COMMON CARRIERS BY WATER, MOTOR CARRIERS AND CONTRACT CARRIERS TAXED UNDER SECTION 239-6, HRS.

A	TOTAL TAX (line 16.	<input type="text"/>	<input type="text"/>	x	4% (fixed rate))		A	<input type="text"/>	<input type="text"/>
B	Payment with Extension (attach Form N-755) (see Instructions)						B	<input type="text"/>	<input type="text"/>
C	Tax Installment Payments (see Instructions)						C	<input type="text"/>	<input type="text"/>
D	Total Payments (add lines B and C)						D	<input type="text"/>	<input type="text"/>
E	TAX DUE (if line A is larger than line D), enter AMOUNT OWED. (if line A exceeds \$100,000, see Instructions, When Is the Tax Payable)						E	<input type="text"/>	<input type="text"/>
F	OVERPAYMENT (if line D is larger than line A), enter AMOUNT OVERPAID.						F	<input type="text"/>	<input type="text"/>

Note: Enter the **TOTAL TAX** amount on page 1.

Public Utility taxed under section 239-5(a), HRS, must also attach to this return year-end balance sheets, income statements, and an analysis of retained earnings for the utility and non-utility portions of the business.

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Public Service Company Tax Law, Chapter 239, HRS.

Please Sign Here



Signature of officer

Date



Title

Paid Preparer's Information

Preparer's Signature

Firm's name (or yours if self-employed) and address

Date

Check if self-employed ☐

Federal E.I. No.

ZIP CODE

Preparer's identification number